

## Property Tax Relief for Losses Sustained from Natural Disasters

There are two types of property tax relief available for taxpayers sustaining property losses due to natural disaster, including fires.

The first is handled by completing an [Application For Property Tax Relief On Real Property Or Trailers And Mobile Homes \(Form AB-25\)](#).

### Eligible properties

Real Property Dwellings	All or partially destroyed
Real Property Improvements	All or partially destroyed
Trailers and Mobile Homes	All or partially destroyed
Personal Property	All or partially destroyed

The property must have been rendered unsuitable for its previous use to qualify for property tax relief. The relief is prorated based on the number of days in the tax year that the property was unsuitable for its previous use. The relief is available for the current tax year. Click here for [frequently asked questions](#).

The second is handled by completing a [Request for Informal Review \(Form AB-26\)](#).

### Eligible properties

Forestlands upon which trees are destroyed so that the lands affected will not meet the minimum stocking requirements.

If the landowner shows that the forestlands have been destroyed to the point that minimum stocking requirements are not met, the Department of Revenue must reduce the value of the forestland by 50% of the original forest productivity value per year. The adjustment will be made for the first 20 tax years following the loss. The first relief will apply to the tax year following the loss, not to the current tax year. Click here for [frequently asked questions](#).